Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014

Message Text

UNCLASSIFIED

PAGE 01 STATE 200025
ORIGIN SCS-06

INFO OCT-01 EUR-12 ISO-00 TRSE-00 EB-08 CA-01 /028 R

DRAFTED BY CA/SCS/ FHALL:DG
APPROVED BY CA/SCS/ JLWARD
IRS/PEGGY CHAMP (PHONE)
----------003427 082101Z /64
P 082024Z AUG 78
FM SECSTATE WASHDC
TO AMEMBASSY PRAGUE PRIORITY

UNCLAS STATE 200025

E.O. 11652: N/A

TAGS:CFED, EFIN

SUBJECT:TAX DEADLINE FOR OVERSEAS AMERICANS

REF: PRAGUE 2066 AND STATE 193625

IRS ADVISES AS FOLLOWS:

1. ONE DETERMINES TAXES THAT SHOULD HAVE BEEN PAID BASIS 1977 INSTRUCTIONS AND FORMS RELATIVE TO INDIVIDUALS WHO ARE ABROAD AND CLAIMING FOREIGN EARNED INCOME EXCLUSION UNDER INTERNAL REVENUE CODE 911.

2. IF TAXPAYER WAS NOT HAVING U.S. INCOME TAX DEDUCTED AT SOURCE, HE SHOULD HAVE FILED AND PAID ESTIMATED TAXES ON QUARTERLY BASIS. GENERALLY, AN INDIVIDUAL WHO HAS NOT PAID ESTIMATED TAXES DURING TAX YEAR MAY BE SUBJECT TO ESTIMATED TAX PENALTY. HE WILL NOT BE ASSESSED LATE PAYMENT PENALTY ON ANY AMOUNTS OWING ON APRIL 17, IF HE PAYS ON OR PRIOR OCTOBER 16, BUT HE WILL HAVE TO PAY STANDARD INTEREST DUE FOR LATE PAYMENT. CHRISTOPHER
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 STATE 200025

UNCLASSIFIED

Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014

Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014

NNN

Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW
Control Number: n/a
Copy: SINGLE
Draft Date: 08 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE200025
Document Source: CORE
Document Unique ID: 00
Drafter: DG
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780324-0930
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780886/aaaacuke.tel
Line Count: 55
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 5b150467-c288-dd11-92da-001cc4696bcc
Office: ORIGIN SCS
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 78 PRAGUE 2066, 78 STATE 193625
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1802055
Secure: OPEN
Status: NATIVE
Subject: TAX DEADLINE FOR OVERSEAS AMERICANS
TAGS: CFED, EFIN, US
To: PRAGUE
Type: TE
vdkvgwkey: odbc://SAS/SAS.dbo.SAS_Docs/5b150467-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014